IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 24TH AUGUST 2007 / 2ND BHADRA 1929

WP(C).No. 24871 of 2007(J)

PETITIONER:

T.P.MATHEW,
THERATTIL HOUSE, BIG BAZAR, ARANATTUKARA,
THRISSUR.

BY ADV. SRI.V.V.NANDAGOPAL NAMBIAR
SMT.RESHMI JACOB

RESPONDENTS:

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1. SALES TAX OFFICER,
DEPARTMENT OF COMMERCIAL TAXES, 3RD CIRCLE,
ROUND NORTH, THRISSUR.

2. THE DISTRICT TREASURY OFFICER,
THRISSUR.

BY ADV. SHRI.SREEKRISHNA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 24/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 24871 of 2007

Dated, this the 24th day of August, 2007

J U D G M E N T

Since the learned Government Pleader submitted that the authority to grant refund is Additional Sub Registrar's Office, Thrissur, there will be direction to the Addl. Sub Registrar, Thrissur to grant refund to the petitioner based on Ext.P4 refund voucher issued by the STO, IIIrd Circle, Thrissur. If revalidation of refund voucher is required, 1st respondent will do so immediately on production of a copy of this judgment along with the original refund voucher. So far as, petitioner's claim on interest under Section 44 of the KGST Act is concerned, there will be direction to the 1st respondent to consider petitioner's claim and grant eligible interest within a period of three weeks from the date of production of a copy of this judgment.

This writ petition is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg